

## Sales Tax Exemption Certificate For State And Local Entities R.S. 47:301(8)(c)

Taxpayer Services Division P.O. Box 201 Baton Rouge, LA 70821-0201 (225) 219-7356 (225) 231-6236 (Fax)

R.S. 47:301(8)(c) provides a state and local sales tax exclusion for Louisiana state, parish, city and parish, municipality, district, or other political subdivision, and any Louisiana or local political subdivision agency, board, commission, or instrumentality. La. Const. art VI, § 44(2) defines a political subdivision as "a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions."

The authorized person for the entity below certifies that the organization meets the criteria for the sales tax exclusion under R.S. 47:301(8)(c) and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

## PLEASE PRINT OR TYPE.

Authorized Purchaser Name	leiepnone Number
Governmental Entity Name	
Address	
City	State ZIP
Indicate the agency's status below (Mark one).	
☐ State agency, board, or commission	☐ Hospital service district
<ul> <li>Parish government or instrumentality</li> </ul>	□ Waterworks district
Municipal government or instrumentality	Public housing authority
<ul> <li>Parish school board or public school</li> </ul>	Parish or municipal libraries
☐ Public Charter School (R.S. 17:3971-4001)	Other
Law enforcement district	

Authorized person completing the certificate.	
Name	Title
Signature	Date (mm/dd/yyyy)
X	